

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>CHARITON</div> <div>CITY OF CHARITON, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16205900100000</div> <div>City Clerk</div> <div>115 South Main Street</div> <div>Chariton, IA 50049</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,721,826		1,721,826	1,682,031
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,721,826		1,721,826	1,682,031
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		502,140	0	502,140	490,839
Licenses and permits		14,936	0	14,936	29,025
Use of money and property		24,496	47,982	72,478	64,610
Intergovernmental		2,581,692	0	2,581,692	2,066,827
Charges for fees and service		114,958	2,977,748	3,092,706	3,793,262
Special assessments		0	0	0	
Miscellaneous		490,627	55,690	546,317	155,531
Other financing sources		318,137	1,198,584	1,516,721	322,475
Total revenues and other sources		5,768,812	4,280,004	10,048,816	8,604,600
Expenditures and Other Financing Uses					
Public safety		726,369	0	726,369	680,413
Public works		631,400	0	631,400	691,278
Health and social services		7,400	0	7,400	7,400
Culture and recreation		586,187	0	586,187	615,930
Community and economic development		1,640,739	0	1,640,739	1,333,000
General government		373,425	0	373,425	372,758
Debt service		419,633	0	419,633	463,683
Capital projects		1,143,447	0	1,143,447	304,076
Total governmental activities expenditures		5,528,600	0	5,528,600	4,468,538
Business type activities		0	3,303,231	3,303,231	3,864,166
Total ALL expenditures		5,528,600	3,303,231	8,831,831	8,332,704
Other financing uses, including transfers out		2,145,596	132,318	2,277,914	322,475
Total ALL expenditures/And other financing uses		7,674,196	3,435,549	11,109,745	8,655,179
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-1,905,384	844,455	-1,060,929	-50,579
Beginning fund balance July 1, 2014		5,100,530	2,066,207	7,166,737	6,964,407
Ending fund balance June 30, 2015		3,195,146	2,910,662	6,105,808	6,913,828
<div>Note - These balances do not include \$ 52,877 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 2,295,000	Other long-term debt		\$ 59,090
Revenue debt		\$ 2,225,100	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 7,375,268
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Ruth A. Ryun		Telephone →	Area Code 641	Number 774-5991	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF CHARITON						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	932,470	368,679		420,677			1,721,826			1,721,826	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	932,470	368,679		420,677	0		1,721,826		T01	1,721,826	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	932,470	368,679		420,677	0	0	1,721,826			1,721,826	6				
7	TIF revenues							0		T01	0	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	31,486	12,464		14,118			58,068		T15	58,068	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	84,510						84,510		T15	84,510	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax	35,404						35,404		T19	35,404	13				
14	Other local option taxes		324,158					324,158		T09	324,158	14				
15	TOTAL OTHER CITY TAXES	151,400	336,622	0	14,118	0	0	502,140	0		502,140	15				
16	Section B - LICENSES AND PERMITS	14,936						14,936		T29	14,936	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	2,705	1,242		5,829			9,776	3,139	U20	12,915	18				
19	Rents and royalties	14,720						14,720	44,843	U40	59,563	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	17,425	1,242	0	5,829	0	0	24,496	47,982		72,478	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	899,807						899,807		B89	899,807	27				
28	Community development block grants		1,100,216					1,100,216		B50	1,100,216	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32	Department of Natural Resources	3,471						3,471			3,471	32				
33	Total Federal grants and reimbursements	903,278	1,100,216	0	0	0	0	2,003,494	0		2,003,494	33				
34												34				
35												35				
36												36				
37												37				
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40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CHARITON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		449,308					449,308		C46	449,308	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	Housing Board	19,245						19,245			19,245	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	19,245	449,308	0	0	0	0	468,553	0		468,553	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	18,436						18,436		D89	18,436	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	39,899						39,899		D89	39,899	66				
67	Lucas County	49,996						49,996		D89	49,996	67				
68	Swimming Pool		1,314					1,314			1,314	68				
69								0			0	69				
70	Total local grants and reimbursements	108,331	1,314	0	0	0	0	109,645	0		109,645	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,030,854	1,550,838	0	0	0	0	2,581,692	0		2,581,692	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	2,068,747	A91	2,068,747	73				
74	Sewer							0	784,670	A8Ø	784,670	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0	36,188	AØ1	36,188	78				
79	Landfill/garbage	21,681						21,681	23,008	A81	44,689	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CHARITON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	65,135	A80	65,135	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	38,548						38,548		A03	38,548	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	48,851						48,851		A61	48,851	100				
101	Animal control charges	478						478		A89	478	101				
102	Other charges - Specify							0			0	102				
103	Administration	5,400						5,400			5,400	103				
104	TOTAL CHARGES FOR SERVICE	114,958	0	0	0	0	0	114,958	2,977,748		3,092,706	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	20,172	273,419					293,591	4,000	U99	297,591	108				
109	Deposits and sales/fuel tax refunds	2,185						2,185		U99	2,185	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	6,452						6,452		U30	6,452	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Refunds/Reimbursements	91,013	460		100			91,573	51,690		143,263	114				
115	Sale of Street Materials	24,577						24,577			24,577	115				
116	Insurance Reimbursement	49,522						49,522			49,522	116				
117	Concessions	9,076						9,076			9,076	117				
118	Sale of lots	10,238					3,413	13,651			13,651	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	213,235	273,879	0	100	0	3,413	490,627	55,690		546,317	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CHARITON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,475,278	2,531,260	0	440,724	0	3,413	5,450,675	3,081,420		8,532,095	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	18,600						18,600		NR	18,600	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	75,157						75,157	1,103,100	NR	1,178,257	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	137,358	87,022					224,380	95,484		319,864	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	231,115	87,022	0	0	0	0	318,137	1,198,584		1,516,721	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,706,393	2,618,282	0	440,724	0	3,413	5,768,812	4,280,004		10,048,816	132
133												133
134	Beginning fund balance July 1, 2014	878,090	2,044,307	-5,246	1,967,613		215,766	5,100,530	2,066,207		7,166,737	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,584,483	4,662,589	-5,246	2,408,337	0	219,179	10,869,342	6,346,211		17,215,553	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF CHARITON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	422,701	126,334					549,035		E62	549,035	2
3	Purchase of land and equipment	44,213						44,213		G62	44,213	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,351						1,351		E89	1,351	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	40,304	1,792					42,096		E24	42,096	13
14	Purchase of land and equipment	55,004						55,004		G24	55,004	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	34,670						34,670		E66	34,670	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	598,243	128,126	0	0	0	0	726,369			726,369	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CHARITON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	61,442	485,721					547,163		E44	547,163	42
43	Purchase of land and equipment	29,854	26,067					55,921		G44	55,921	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	12,474						12,474		E44	12,474	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	15,842						15,842		E89	15,842	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	119,612	511,788	0	0	0	0	631,400			631,400	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF CHARITON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	7,400						7,400		E79	7,400	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	7,400	0	0	0	0	0	7,400			7,400	103
104												104
105												105
106												106
107												107
108												108
109												109
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CHARITON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	106,918	14,635					121,553		E52	121,553	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	22,667	1,083					23,750		E61	23,750	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	52,445	17,579					70,024		E61	70,024	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	52,960	19,810					72,770		E03	72,770	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	206,091	8,127					214,218		E61	214,218	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction	83,872						83,872		F61	83,872	138
139	TOTAL CULTURE AND RECREATION	524,953	61,234	0	0	0	0	586,187			586,187	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	800						800		E89	800	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		1,601,573					1,601,573		E50	1,601,573	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	28,366		10,000				38,366		E89	38,366	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	29,166	1,601,573	10,000	0	0	0	1,640,739			1,640,739	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF CHARITON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	100,736	20,171					120,907		E29	120,907	160
161	Purchase of land and equipment	26,749						26,749		G29	26,749	161
162	Clerk, Treasurer, financial administration — Current operation	131,778	32,118					163,896		E23	163,896	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	3,905						3,905		E25	3,905	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	23,726						23,726		E31	23,726	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	25,777						25,777		E89	25,777	171
172	Other general government — Current operation	8,465						8,465		E89	8,465	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	321,136	52,289	0	0	0	0	373,425			373,425	176
177	Section G — DEBT SERVICE				419,633			419,633			419,633	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	419,633	0	0	419,633			419,633	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Road/Bridge	40,550	209,842					250,392			250,392	184
185	Rusell Bridge	893,055						893,055			893,055	185
186								0			0	186
187	Subtotal Regular Capital Projects	933,605	209,842	0	0	0	0	1,143,447			1,143,447	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	933,605	209,842	0	0	0	0	1,143,447			1,143,447	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,534,115	2,564,852	10,000	419,633	0	0	5,528,600			5,528,600	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CHARITON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,910,344	E91	1,910,344	198
199	Purchase of land and equipment									G91	0	199
200	Construction								99,654	F91	99,654	200
201	Sewer and sewage disposal — Current operation								482,266	E80	482,266	201
202	Purchase of land and equipment									G80	0	202
203	Construction								122,163	F80	122,163	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation								66,772	E01	66,772	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								13,429	E81	13,429	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								13,263	E80	13,263	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF CHARITON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								595,340		595,340	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,303,231		3,303,231	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,534,115	2,564,852	10,000	419,633	0	0	5,528,600	3,303,231		8,831,831	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	105,446	82,100					187,546	132,318		319,864	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257	Payment to refunding bond escrow agent				1,958,050			1,958,050			1,958,050	257
258	TOTAL OTHER FINANCING USES	105,446	82,100	0	1,958,050	0	0	2,145,596	132,318		2,277,914	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,639,561	2,646,952	10,000	2,377,683	0	0	7,674,196	3,435,549		11,109,745	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						219,179	219,179			219,179	263
264	Restricted	74,665	2,015,637		30,654			2,120,956			2,120,956	264
265	Committed							0			0	265
266	Assigned	692,928						692,928			692,928	266
267	Unassigned	177,329		-15,246				162,083			162,083	267
268	Total Governmental	944,922	2,015,637	-15,246	30,654	0	219,179	3,195,146			3,195,146	268
269	Proprietary								2,910,662		2,910,662	269
270	Total ending fund balance June 30, 2015	944,922	2,015,637	-15,246	30,654	0	219,179	3,195,146	2,910,662		6,105,808	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,584,483	4,662,589	-5,246	2,408,337	0	219,179	10,869,342	6,346,211		17,215,553	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CHARITON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62 69,430

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

1,287,737

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 978,000	29U \$ 1,103,100	39U \$ 509,000	49U \$	49U \$	49U \$ 1,572,100	49U \$	I91 \$ 29,525
2. Sewer utility	19U 686,000	29U	39U 33,000	49U	49U	49U 653,000	49U	I89 20,580
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. General Obligation	19U 4,500,000	29U	39U 2,205,000	49U 2,295,000	49U	49U	49U	I89 134,770
11. Lease Purchase	19U 35,648	29U	39U 35,648	49U	49U	49U	49U	I89 1,065
12. Vehicle Loans	19U	29U 75,207	39U 16,117	49U	49U	49U	49U 59,090	I89 436
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	6,199,648	1,178,307	2,798,765	2,295,000	0	2,225,100	59,090	186,376

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

147,505,358

x .05 = \$

7,375,268

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 45,920	\$ 806,396		5,306,369	6,158,685

REMARKS

V98